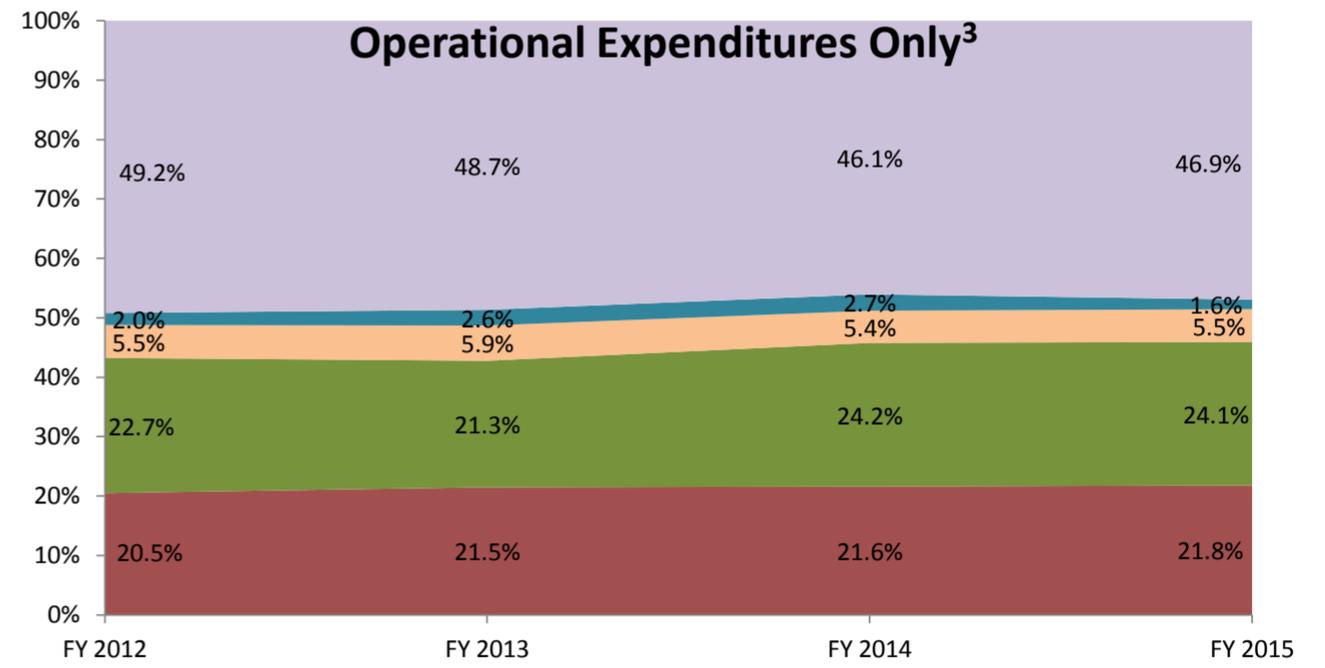
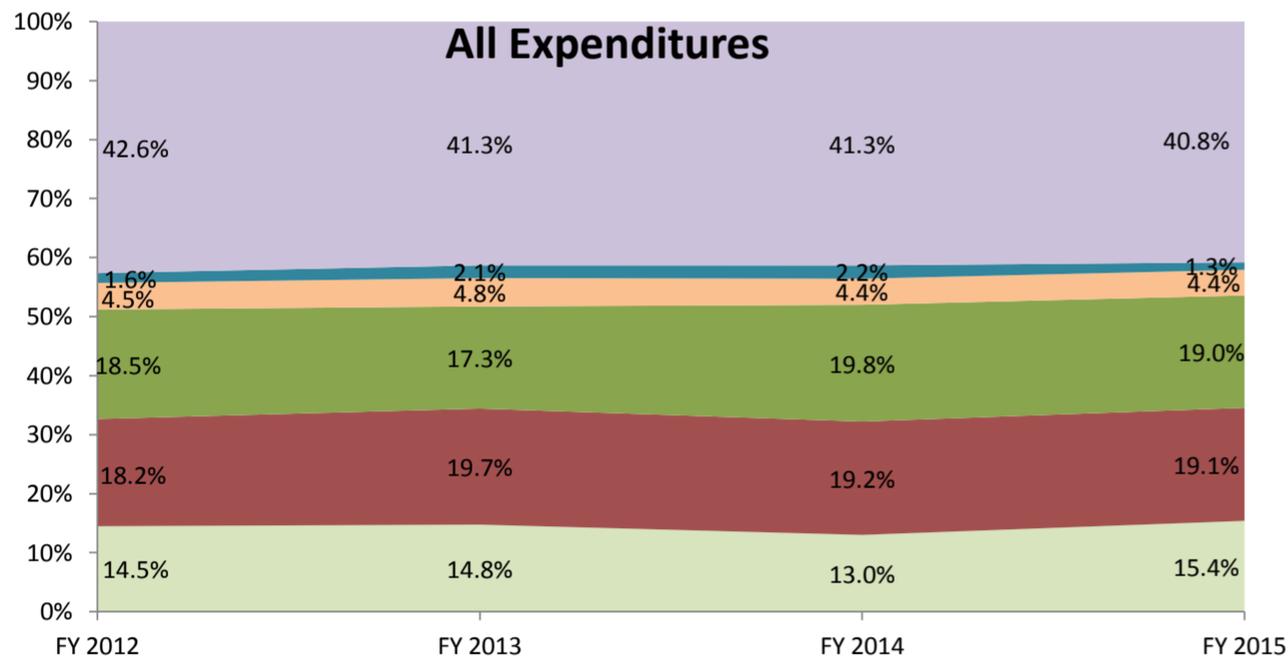


School Corporation Expenditures by Account
Biannual Financial Report Data
Madison-Grant United Sch Corp (2825)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$9,251,675	61.8%	\$6,339,699	44.8%	\$6,227,957	42.6%	\$6,028,218	41.3%	\$5,632,964	41.3%	\$5,477,531	40.8%
Student Instructional Support	\$1,097,917	7.3%	\$962,535	6.8%	\$901,399	6.2%	\$1,014,169	7.0%	\$909,994	6.7%	\$753,707	5.6%
Total	\$10,349,591	69.2%	\$7,302,233	51.6%	\$7,129,356	48.8%	\$7,042,387	48.3%	\$6,542,958	48.0%	\$6,231,238	46.4%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,002,893	20.1%	\$5,076,088	35.9%	\$5,362,297	36.7%	\$5,393,632	37.0%	\$5,312,707	39.0%	\$5,126,144	38.2%
Non Operational	\$1,611,701	10.8%	\$1,773,494	12.5%	\$2,116,079	14.5%	\$2,153,413	14.8%	\$1,774,397	13.0%	\$2,067,578	15.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,614,594	30.8%	\$6,849,582	48.4%	\$7,478,376	51.2%	\$7,547,046	51.7%	\$7,087,104	52.0%	\$7,193,721	53.6%

Grand Total	\$14,964,185	\$14,151,815	\$14,607,732	\$14,589,433	\$13,630,062	\$13,424,959
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- Non Operational
 - Other Overhead and Operational
 - Other Student Instructional Support
- Corporation Administration
 - School Administration
 - Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Madison-Grant United Sch Corp (2825)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11050 Regular Programs Full Day Kindergarten	\$0	\$0	\$136,744	\$198,742	NA	NA	45.3%	
11100 Regular Programs Elementary	\$2,393,472	\$2,662,243	\$2,168,817	\$1,896,644	-20.8%	-28.8%	-12.5%	
11200 Regular Programs Middle/Junior High	\$579,666	\$543,496	\$479,319	\$429,075	-26.0%	-21.1%	-10.5%	
11300 Regular Programs High School	\$1,428,490	\$1,504,314	\$1,285,468	\$1,248,163	-12.6%	-17.0%	-2.9%	
11350 Regular Programs High School - Academic Honors Diploma	\$26,100	\$16,010	\$27,762	\$22,231	-14.8%	38.9%	-19.9%	
11520 Regular Programs Vocational Education - Area School Participation	\$0	\$0	\$17,948	\$12,500	NA	NA	-30.4%	
12110 Special Programs Gifted and Talented - Gifted And Talented	\$13,623	\$14,215	\$5,000	\$0	NA	NA	NA	
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$78,990	\$92,707	\$49,117	\$49,687	-37.1%	-46.4%	1.2%	
12220 Special Programs Mental Disabilities - Moderate Mental Disabilities	\$29,600	\$33,796	\$123,840	\$123,942	318.7%	266.7%	0.1%	
12310 Special Programs Physical Impairment - Orthopedic Impairment	\$18,292	\$33,534	\$33,811	\$33,911	85.4%	1.1%	0.3%	
12350 Special Programs Physical Impairment - Homebound	\$6,431	\$12,750	\$2,958	\$1,302	-79.8%	-89.8%	-56.0%	
12410 Special Programs Emotional Disabilities - Full Time	\$44,811	\$52,005	\$57,314	\$56,856	26.9%	9.3%	-0.8%	
12520 Special Programs Culturally Different - Compensatory	\$697	\$4,607	\$0	\$1,671	139.9%	-63.7%	NA	
12610 Special Programs Learning Disability	\$281,581	\$256,069	\$252,416	\$246,570	-12.4%	-3.7%	-2.3%	
12710 Special Programs Equal Opportunity At Risk	\$58,622	\$34,359	\$37,854	\$38,229	-34.8%	11.3%	1.0%	
14300 Summer School Programs High School	\$5,646	\$10,223	\$0	\$0	NA	NA	NA	
16100 Remediation Remediation Testing	\$26,006	\$64,015	\$10,249	\$15,088	-42.0%	-76.4%	47.2%	
16200 Remediation Preventive Remediation	\$45,537	\$43,765	\$57,650	\$54,798	20.3%	25.2%	-4.9%	
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$75,140	\$84,617	(\$11,635)	\$63,122	-16.0%	-25.4%	NA	
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$207,904	\$317,658	\$84,188	\$176,309	-15.2%	-44.5%	109.4%	
17900 Pay. to Other Gov. Units in State Other	\$40	\$0	\$24,240	\$50	25.0%	NA	-99.8%	
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$23,968	\$61,066	\$47,266	\$47,934	100.0%	-21.5%	1.4%	
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$13,952	\$11,169	\$16,027	\$6,612	-52.6%	-40.8%	-58.7%	
22220 Instruction Library/Media Services - School Library	\$153,250	\$155,734	\$79,841	\$61,526	-59.9%	-60.5%	-22.9%	
22230 Instruction Library/Media Services - Audiovisual	\$7,883	\$5,076	\$2,510	\$2,696	-65.8%	-46.9%	7.4%	
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$40,295	\$42,642	\$45,425	\$37,514	-6.9%	-12.0%	-17.4%	
22360 Instruction Instruc. Related Tech. - Network Support	\$31,872	\$123,383	\$498,020	\$486,459	1426.3%	294.3%	-2.3%	
25510 Central Services Textbooks for Rent/Resale - Direction of Rental Service	\$53,444	\$809	\$553	\$178	-99.7%	-78.0%	-67.8%	
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$75,863	\$135,263	\$100,260	\$165,720	118.4%	22.5%	65.3%	
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$627	\$24,177	\$0	\$0	NA	NA	NA	
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$310,538	\$0	\$0	\$0	NA	NA	NA	
Student Academic Achievement Total								
	\$6,032,340	\$6,339,699	\$5,632,964	\$5,477,531	-9.2%	-13.6%	-2.8%	
Student Instructional Support								
21220 Students Guidance Services - Counseling Services	\$112,570	\$94,865	\$104,460	\$80,695	-28.3%	-14.9%	-22.7%	
21340 Students Health Services - Nurse Services	\$30,018	\$30,325	\$30,922	\$31,502	4.9%	3.9%	1.9%	
21420 Students Psychological Services - Psychological Testing	\$18,166	\$5,805	\$396	\$0	NA	NA	NA	
21430 Students Psychological Services - Psychological Counseling	\$28,443	\$49,086	\$35,049	\$8,129	-71.4%	-83.4%	-76.8%	
21520 Students Speech Path. & Audio. Serv. - Speech Pathology Services	\$27,159	\$45,785	\$54,717	\$6,485	-76.1%	-85.8%	-88.1%	
21810 Students Special Ed. Administration - Service Area Direction	\$35,132	\$36,286	\$80,706	\$42,667	21.4%	17.6%	-47.1%	
24100 School Administration Office of The Principal	\$609,402	\$643,221	\$542,079	\$518,147	-15.0%	-19.4%	-4.4%	
24900 School Administration Other Support Services - School Admin.	\$53,806	\$57,161	\$61,666	\$66,083	22.8%	15.6%	7.2%	
Student Instructional Support Total								
	\$914,695	\$962,535	\$909,994	\$753,707	-17.6%	-21.7%	-17.2%	
Overhead and Operational								
23110 General Administration Board of Education - Service Area Direction	\$29,711	\$27,223	\$30,686	\$33,146	11.6%	21.8%	8.0%	
23120 General Administration Board of Education - Service Area Assistants	\$22,808	\$9,938	\$14,741	\$11,259	-50.6%	13.3%	-23.6%	
23150 General Administration Board of Education - Legal Services	\$27,344	\$25,942	\$12,513	\$39,494	44.4%	52.2%	215.6%	
23160 General Administration Board of Education - Promotion Expenses	\$1,006	\$855	\$837	\$2,173	116.0%	154.0%	159.8%	
23210 General Administration Executive Administration - Office of The Superintendent	\$102,049	\$147,395	\$170,169	\$162,834	59.6%	10.5%	-4.3%	
23290 General Administration Executive Administration - Other Executive Admin. Services	\$4,922	\$11,291	\$8,523	\$13,254	169.3%	17.4%	55.5%	
25110 Central Services Fiscal Services - Office of The Business Manager	\$12,548	\$16,435	\$18,529	\$19,525	55.6%	18.8%	5.4%	

School Corporation Expenditures by Account
Biannual Financial Report Data
Madison-Grant United Sch Corp (2825)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
25130 Central Services Fiscal Services - Budgeting	\$9,486	\$0	\$0	\$0	NA	NA	NA				
25150 Central Services Fiscal Services - Payroll Services	\$29,781	\$32,242	\$37,625	\$36,798	23.6%	14.1%	-2.2%				
25160 Central Services Fiscal Services - Financial Accounting	\$45,407	\$48,772	\$57,384	\$58,421	28.7%	19.8%	1.8%				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$572	\$45,741	\$0	\$0	NA	NA	NA				
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$0	\$734	\$1,185	\$900	NA	22.7%	-24.1%				
25750 Central Services Personnel Services - Health Services	\$612	\$1,300	\$922	\$572	-6.6%	-56.0%	-38.0%				
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$1,808,370	\$2,341,848	\$2,177,453	NA	20.4%	-7.0%				
25920 Central Services Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$304	\$339	\$171	\$116	-61.8%	-65.8%	-32.3%				
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$0	\$11	\$0	NA	NA	NA				
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$42,387	\$44,724	\$43,500	\$42,647	0.6%	-4.6%	-2.0%				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$942,100	\$1,261,375	\$993,261	\$1,003,736	6.5%	-20.4%	1.1%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$8,980	\$10,231	\$537	\$122	-98.6%	-98.8%	-77.2%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$117,249	\$122,046	\$138,166	\$101,069	-13.8%	-17.2%	-26.8%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$850	\$0	\$0	\$0	NA	NA	NA				
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$10,434	\$36,973	\$16,520	\$9,460	-9.3%	-74.4%	-42.7%				
26600 Oper. & Maint. of Plant Serv. Security Services	\$4,673	\$4,971	\$736	\$0	NA	NA	NA				
26700 Oper. & Maint. of Plant Serv. Insurance	\$110,892	\$51,359	\$92,531	\$88,105	-20.5%	71.5%	-4.8%				
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$177	\$0	\$0	\$0	NA	NA	NA				
27010 Student Transportation Service Area Direction	\$0	\$184	\$19,732	\$19,670	NA	10604.6%	-0.3%				
27100 Student Transportation Vehicle Operation	\$311,281	\$377,638	\$384,451	\$375,976	20.8%	-0.4%	-2.2%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$180,195	\$203,042	\$239,182	\$186,358	3.4%	-8.2%	-22.1%				
27400 Student Transportation Purchase of School Buses	\$190,933	\$147,250	\$84,070	\$155,950	-18.3%	5.9%	85.5%				
27500 Student Transportation Insurance on Buses	\$22,141	\$14,365	\$62	\$17,825	-19.5%	24.1%	28650.0%				
27700 Student Transportation Contracted Transportation Services	\$463	\$2,773	\$116	\$0	NA	NA	NA				
27900 Student Transportation Other Student Transportation Services	\$2,696	\$30,061	\$7,382	\$3,039	12.7%	-89.9%	-58.8%				
31100 Food Services Operations Service Area Direction	\$20,507	\$23,603	\$0	\$0	NA	NA	NA				
31200 Food Services Operations Food Preparation and Dispensing	\$264,243	\$275,241	\$309,788	\$299,446	13.3%	8.8%	-3.3%				
31400 Food Services Operations Food Purchases	\$228,758	\$293,674	\$287,527	\$266,795	16.6%	-9.2%	-7.2%				
Overhead and Operational Total					\$2,745,512	\$5,076,088	\$5,312,707	\$5,126,144	86.7%	1.0%	-3.5%
Non Operational											
33100 Community Service Operations Direction of Community Services	\$1,877	\$2,340	\$0	\$4,945	163.5%	111.3%	NA				
43000 Category not Specified Professional Services	\$53,079	\$32,304	\$203,510	\$288,084	442.7%	791.8%	41.6%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$293,489	\$142,683	\$85,415	\$197,211	-32.8%	38.2%	130.9%				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$14,638	\$0	\$0	\$0	NA	NA	NA				
46000 Category not Specified Purchase of Moveable Equipment	\$6,810	\$20,334	\$0	\$0	NA	NA	NA				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$121,020	\$59,306	\$148,559	\$123,908	2.4%	108.9%	-16.6%				
49000 Category not Specified Other Facilities Acq. and Construction	\$13,658	\$94,135	\$1,690	\$17,502	28.1%	-81.4%	935.6%				
51100 Principal on Debt Bonds	\$0	\$150,000	\$195,000	\$210,000	NA	40.0%	7.7%				
52100 Interest on Debt Bonds	\$0	\$176,112	\$127,395	\$115,544	NA	-34.4%	-9.3%				
52200 Interest on Debt Temporary Loans	\$31,860	\$0	\$0	\$0	NA	NA	NA				
53100 Lease Rental Buildings-Principal	\$971,000	\$750,000	\$952,500	\$1,038,000	6.9%	38.4%	9.0%				
53150 Lease Rental Buildings-Interest	\$0	\$308,000	\$0	\$0	NA	NA	NA				
54200 Advancements and Obligations Common School Fund - Principal	\$87,375	\$0	\$0	\$0	NA	NA	NA				
60700 Category not Specified Scholarships	\$16,894	\$38,279	\$60,329	\$72,383	328.5%	89.1%	20.0%				
Non Operational Total					\$1,611,701	\$1,773,494	\$1,774,397	\$2,067,578	28.3%	16.6%	16.5%
Prorated by Fund											
26491 NA PERF - Academic Achievement	\$31,407	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$6,065	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Overhead and Operational	\$15,722	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Academic Achievement	\$364,145	\$0	\$0	\$0	NA	NA	NA				

**School Corporation Expenditures by Account
Biannual Financial Report Data
Madison-Grant United Sch Corp (2825)**

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
26492	NA	Social Security - Instructional Support	\$65,066	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Overhead and Operational	\$92,034	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Academic Achievement	\$20,183	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Instructional Support	\$3,925	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Overhead and Operational	\$23,838	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement	\$537,277	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support	\$99,594	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational	\$118,031	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement	\$4,255	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support	\$633	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational	\$2,579	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Academic Achievement	\$2,262,067	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Instructional Support	\$7,937	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Overhead and Operational	\$5,178	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$3,659,937	\$0	\$0	\$0	NA	NA	NA